

CERTIFICATE - City of Easton, Kansas 2019 Budget

To the Clerk of LEAVENWORTH COUNTY, State of Kansas  
We, the undersigned officers of  
City of Easton

certify that: 1) the hearing mentioned in the attached publication was held;  
2) after the Budget Hearing this budget was duly approved and adopted as the  
maximum expenditure for the various funds for the year 2019; and 3) the Amount(s)  
of 2018 Ad Valorem Tax are within statutory limitations for the 2019 Budget.

Table of Contents:	K.S.A.	Page No.	2019 Adopted Budget		County Clerk's Use Only
			Expenditures	Amount of 2018 Ad Valorem Tax	
Computation to Det. Limit for 2019		2	0	0	
MVT, RVT, 16/20M Tax Allocation		3	0	0	
Schedule of Transfers - NONE			0	0	
Statement of Indebtedness		4	0	0	
Statement of Lease Purchases - NONE			0	0	
GENERAL	79-1953	5	198,052	20,450	<u>27,752</u>
SPECIAL PARKS & REC.	12-1303	6	1,315	0	
SPECIAL HIGHWAY	68-582	7	7,600	0	
BOND & INTEREST	10-113	8	0	0	
WATER UTILITY	12-630a	9	102,915	0	
SEWER UTILITY	12-630a	10	46,542	0	
WATER PROJECT	12-630a	11	0	0	
Total			<u>356,424</u>	<u>20,450</u>	<u>27,752</u>
Hearing Notice/Budget Summary		12			
Publication					
Charters/Election Questions					

Final Assessed Valuation

Assisted by:

State Use Only:

Received \_\_\_\_\_

Reviewed by \_\_\_\_\_

Follow-up: Yes \_\_\_ No \_\_\_

ROBERT STEPHEN WAGNER  
24129 147 th Street  
Leavenworth . Ks 66048

Attest: Nov 7, 2018 (If not assisted so state)

County Clerk Janet K. Kasper

List any resolution setting a fund levy limit:

Governing Body

INVOICE DATE:	8/9/18		
INVOICE AMOUNT:	\$144.00		
CUSTOMER:	City of Easton	ACCOUNT NUMBER:	85170
ADDRESS:	P.O. Box 267		
CITY, STATE, ZIP:	Easton	KS	66020

RECEIVED  
AUG 11 2018

PAID	
DATE 8-13-18	CHEQ. NO. 4857

Computation to Determine Limit for 2019 Budget

		Amount of Levy
1. Total tax levy amount in 2018 budget		20,450
2. Debt service levy in 2018 budget		0
3. Tax levy excluding debt service (1 - 2)		20,450
2018 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2018		4,295
5. Increase in personal property for 2018		
5a. Personal property 2018	20,530	
5b. Personal property 2017	20,815	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		0
6. Valuation of annexed territory for 2018		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	0	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2018		0
8. Total valuation adjustment (4 + 5c + 6d + 7)		4,295
9. Total estimated valuation July 1, 2018	736,889	
10. Total valuation less valuation adjustment (9 - 8)		732,594
11. Factor for increase (8 divided by 10)		.00586
12. Amount of increase (11 times 3)		120
13. Maximum tax levy, excluding debt service, prior to CPI adjustment (3 + 12)		20,570
14. Debt service levy in this 2019 budget		0
15. Tax levy, including debt service, prior to CPI adjustment (13 + 14)		20,570
16. Consumer Price Index for all urban consumers for calendar year 2017		1.4000 %
17. Consumer Price Index adjustment (3 times 16)		286
18. Maximum levy for budget year 2019, including debt service, not requiring 'notice of vote publication.' (15 + 17)		20,856

If the 2019 adopted budget includes a total property tax levy exceeding the dollar amount on line 18, you must publish notice of vote by the governing body to adopt such budget in the official county newspaper and attach a copy of the published notice to this budget.

Allocation of Motor Vehicle Tax, Rec Vehicle Tax, 16/20M Vehicle Tax, Com Vehicle Tax and Watercraft Tax

2018 Budgeted Fund	Allocation for Year 2019					
	Tax Levy Amount in 2018 Budget	MVT	RVT	16/20M Veh Tax	Commercial Veh Tax	Watercraft Veh Tax
GENERAL	20,450	4,448	24	6	757	0
BOND & INTEREST	0	0	0	0	0	0
	20,450	4,448	24	6	757	0

Statement of Indebtedness

Issue Date	Retire Date	Interest Rate	Amount of Bonds Issued	Amount Outstanding 1-1-2018	Due Date Interest/Principal	Amount Due 2018		Amount Due 2019	
						Interest	Principal	Interest	Principal
Gen Obl Bonds									
WATER PLANT 20165 SER B					01				
01/16	01/56	2.50	136,000	133,982	01	3,350	2,068	3,298	2,120
WATER PLANT 2016 SER A					01				
01/16	01/56	2.50	508,000	500,463	01	12,512	7,725	12,319	7,918
						15,862	9,793	15,617	10,038
Other									
KANSAS WATER CONTROL FD.					3-1&9-1				
09/08	03/29	.0068	800,000	172,098	3-1&9-1	4,357	13,034	4,019	13,473
						4,357	13,034	4,019	13,473

Unencumbered Cash Balance, Jan. 1  
Cancelled Prior Year Encumbrances

**Receipts**

Ad Valorem Tax  
Delinquent Tax  
Motor Vehicle Tax  
Rec Vehicle Tax  
16/20M Vehicle Tax  
Watercraft Taxes  
Commercial Vehicle Taxes  
Local Alcoholic Liquor  
Sales & Use Taxes  
Licenses and Permits  
Franchise Tax  
Interest Income  
Spec City/Cty Fuel Tax  
Concessions & Activities  
Other  
Rounding & Adjustments

**Total Receipts**

**Resources Available**

**Expenditures**

General Administration

Personnel Services  
Commodities  
Contractual Services  
Capital Outlay

Streets

Commodities  
Contractual Services  
Capital Outlay

Street Lights

Commodities  
Contractual Services

Parks and Recreation

Commodities  
Contractual Services  
Capital Outlay

**Total Expenditures**

Unencumbered Cash Balance, Dec. 31

Non-Appropriated Balance

Total Expenditures and Non-Appropriated Balance

Tax Required

Delinquency Computation

Amount of 2018 Ad Valorem Tax

Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
151,907	196,506	111,231
0		
19,330	20,450	0
2,815	0	0
5,256	5,763	4,448
32	25	24
24	7	6
10	21	0
720	264	757
1,539	1,695	1,695
87,712	49,600	49,600
300	310	310
6,452	6,601	6,601
294	10	10
1,407	820	820
0	1,800	1,800
1,037	300	300
-2	0	0
126,926	87,666	66,371
278,833	284,172	177,602
21,990	32,398	32,398
1,112	5,600	5,600
49,913	51,158	51,158
834	18,000	18,000
73,849	107,156	107,156
0	6,100	10,800
0	43,285	48,696
0	0	15,000
	49,385	74,496
0	300	300
6,179	6,800	6,800
6,179	7,100	7,100
0	2,300	2,300
2,299	3,800	3,800
0	3,200	3,200
2,299	9,300	9,300
82,327	172,941	198,052
196,506	111,231	xxxxxxxxxxxxx
		0
		198,052
		20,450
		0
		20,450

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	539	661	296
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Local Alcoholic Liquor	1,539	750	1,540
<b>Total Receipts</b>	1,539	750	1,540
<b>Resources Available</b>	2,078	1,411	1,836
<b>Expenditures</b>			
Parks and Recreation			
Commodities	0	15	215
Contractual Services	1,417	1,100	1,100
	1,417	1,115	1,315
<b>Total Expenditures</b>	1,417	1,115	1,315
Unencumbered Cash Balance, Dec. 31	661	296	521

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	20,352	8,641	7,546
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
State of Kansas	6,839	6,505	7,660
<b>Total Receipts</b>	6,839	6,505	7,660
<b>Resources Available</b>	27,191	15,146	15,206
<b>Expenditures</b>			
Streets	18,550	7,600	7,600
Contractual Services	18,550	7,600	7,600
<b>Total Expenditures</b>	18,550	7,600	7,600
Unencumbered Cash Balance, Dec. 31	8,641	7,546	7,606

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	3,274	4,023	4,323
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Ad Valorem Tax	0	0	0
Delinquent Tax	749	300	0
Motor Vehicle Tax	0	0	0
Rec Vehicle Tax	0	0	0
16/20M Vehicle Tax	0	0	0
Watercraft Taxes	0	0	0
Commercial Vehicle Taxes	0	0	0
<b>Total Receipts</b>	749	300	0
<b>Resources Available</b>	4,023	4,323	4,323
<b>Expenditures</b>			
Principal Payments	0	0	0
Interest Payments	0	0	0
Commission	0	0	0
<b>Total Expenditures</b>	0	0	0
Unencumbered Cash Balance, Dec. 31	4,023	4,323	xxxxxxxxxxxx
Non-Appropriated Balance			4,323
Total Expenditures and Non-Appropriated Balance			4,323
Tax Required			0
Delinquency Computation			0
Amount of 2018 Ad Valorem Tax			0

City of Easton  
WATER UTILITY

State of Kansas  
2019 Budget Form

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	63,143	66,853	35,448
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Interest Income	18	10	10
Reimbursed Expenses	21,601	0	0
Charges for Services	52,085	71,500	71,500
Meter Deposits	600	0	0
<b>Total Receipts</b>	<b>74,304</b>	<b>71,510</b>	<b>71,510</b>
<b>Resources Available</b>	<b>137,447</b>	<b>138,363</b>	<b>106,958</b>
<b>Expenditures</b>			
Operations			
Personnel Services	8,060	8,460	8,460
Commodities	3,899	7,200	7,200
Contractual Services	32,980	35,600	35,600
Capital Outlay	0	26,000	26,000
Debt Service	25,655	25,655	25,655
	<b>70,594</b>	<b>102,915</b>	<b>102,915</b>
<b>Total Expenditures</b>	<b>70,594</b>	<b>102,915</b>	<b>102,915</b>
Unencumbered Cash Balance, Dec. 31	66,853	35,448	4,043

	Prior Year Actual 2017	Current Year Estimate 2018	Proposed Budget 2019
Unencumbered Cash Balance, Jan. 1	1	0	0
Cancelled Prior Year Encumbrances	0		
<b>Receipts</b>			
Reimbursed Expenses	2,010	0	0
<b>Total Receipts</b>	2,010	0	0
<b>Resources Available</b>	2,011	0	0
<b>Expenditures</b>			
Water Project Expenses	11	0	0
Contractual Services			
Capital Outlay	2,000	0	0
	2,011		
<b>Total Expenditures</b>	2,011	0	0
Unencumbered Cash Balance, Dec. 31	0	0	0

NOTICE OF HEARING 2019 Budget

The governing body of City of Easton will meet on the 20th day of August, 2018 at 6:00 pm at City Hall- Easton, Kansas for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of 2018 ad valorem tax. Detailed budget information is available at Easton, Kansas- City Hall and will be available at this hearing.

BUDGET SUMMARY

The "Proposed Budget 2019 Expenditures" and the "Amount of 2018 Ad Valorem Tax" establish the maximum limits of the 2019 budget. The "Est Tax Rate" is subject to change depending on the final assessed valuation. Tax rates are expressed in mills.

Fund	2017		2018		Proposed Budget 2019		
	Prior Year Actual Expenditures	Actual Tax Rate	Current Year Estimate of Expenditures	Actual Tax Rate	Expenditures	Amount of 2018 Ad Valorem Tax	Est Tax Rate
GENERAL	82,327	28.094	172,941	28.451	198,052	20,450	27.752
SPECIAL PARKS & REC.	1,417		1,115		1,315	0	.000
SPECIAL HIGHWAY	18,550		7,600		7,600	0	.000
BOND & INTEREST	0		0		0	0	.000
WATER UTILITY	70,594		102,915		102,915	0	.000
SEWER UTILITY	38,519		46,441		46,542	0	.000
WATER PROJECT	2,011		0		0	0	.000
Totals	213,418	28.094	331,012	28.451	356,424	20,450	27.752
Less: Transfers	0		0		0		
Net Expenditures	213,418		331,012		356,424		
Total Tax Levied	20,450		20,450				
Assessed Valuation		727,910		718,764		736,889	

Outstanding Indebtedness, January 1,

	2016	2017	2018
General Obligation Bonds	5,000	644,000	624,652
Revenue Bonds	0	0	0
No-Fund Warrants	0	0	0
Temporary Notes	0	0	0
Lease Purchase Principal	0	0	0
Other Debt	0	0	0
Total	197,184	184,801	165,623
	202,184	828,801	790,275

*Buckley Jones*  
Clerk